
SENATE BILL 6480

State of Washington

60th Legislature

2008 Regular Session

By Senators Benton, Stevens, Delvin, and Roach

Read first time 01/17/08. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to requiring assessors to provide information on
2 the basis of valuation when providing taxpayers notice of change in
3 valuation of real property; and amending RCW 84.40.045.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 84.40.045 and 2001 c 187 s 19 are each amended to read
6 as follows:

7 The assessor shall give notice of any change in the true and fair
8 value of real property for the tract or lot of land and any
9 improvements thereon no later than thirty days after appraisal:
10 PROVIDED, That no such notice shall be mailed during the period from
11 January 15 to February 15 of each year: PROVIDED FURTHER, That no
12 notice need be sent with respect to changes in valuation of forest land
13 made pursuant to chapter 84.33 RCW.

14 The notice shall contain a statement of both the prior and the new
15 true and fair value, stating separately land and improvement values and
16 providing the data and information on which the new true and fair value
17 is based, and a brief statement of the procedure for appeal to the
18 board of equalization and the time, date, and place of the meetings of
19 the board.

1 The notice shall be mailed by the assessor to the taxpayer.
2 If any taxpayer, as shown by the tax rolls, holds solely a security
3 interest in the real property which is the subject of the notice,
4 pursuant to a mortgage, contract of sale, or deed of trust, such
5 taxpayer shall, upon written request of the assessor, supply, within
6 thirty days of receipt of such request, to the assessor the name and
7 address of the person making payments pursuant to the mortgage,
8 contract of sale, or deed of trust, and thereafter such person shall
9 also receive a copy of the notice provided for in this section.
10 Willful failure to comply with such request within the time limitation
11 provided for herein shall make such taxpayer subject to a maximum civil
12 penalty of five thousand dollars. The penalties provided for herein
13 shall be recoverable in an action by the county prosecutor, and when
14 recovered shall be deposited in the county current expense fund. The
15 assessor shall make the request provided for by this section during the
16 month of January.

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